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20 May 1974

MEMORANDUM FOR: Office of Personnel/ Mr.

X3685

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SUBJECT

The Necessity for Two GS-14 Positions in the Eastern Audit Branch, of the Commercial Systems and Audit Division, Office of Finance

- 1. The positions in the Audit Branches of CSAD are graded according to professional competence and experience. Supervision cannot be used as a criterion for evaluation. In the Eastern Branch, except for senior/junior auditor relationships and report review, all supervisory responsibility rests with the Branch Chief. In the pyramidical hierarchy that characterizes organization in the Agency, it is essential that grade structure provides recognition for professional competency and experience. Too many times the necessity for placing a professional in a management position in order to be able to reward him for his professional competency has resulted in the loss of an excellent professional and the acquisition of an incompetent supervisor.
- 2. A review of CSAD's fitness reports and job descriptions shows virtually the same tasks with the only differentiation between GS-11's and GS-14's being the degree of competency and experience required for qualification for the grade involved.
- 3. The fact that there are two GS-14's in the Eastern Audit Branch is the result of a larger base more positions than the Western Audit Branch, requiring more room for professional advancement. It should be noted that the three Lieison Auditor positions are all GS-14's, not based on supervisory requirements but on competency and experience requirements of a professional nature.
- 4. The degree of difference in professional competency requirements between a GS-13 and a GS-14 is difficult to definitize. Professional competence might even be the same, with a shade of greater experience, exposure to more variations of accounting systems and problems, making the difference.
- 5. When CSAD is faced with having to sudit a contract with a contractor having an extremely complex accounting system and with whom we can expect to have problems, we immediately bring to mind the present incumbents of the GS-14 positions. If it is to be an overhead audit (the most highly technical type of

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SUBJECT: The Necessity for Two GS-14 Positions in the Eastern Audit Branch, of the Commercial Systems and Audit Division, Office of Finance

audit we do), or the analysis of a complex proposal, we rely on, with a feeling of security, our GS-14's. They can, without constant consultation with the Branch or Division Chief, do the job. Their shade of greater experience or professional competence assures that just as it is the reason why they are GS-14's and not GS-13's.

6. It is likely that the incumbents in these positions will complete their career and retire from the Agency without moving into management roles. It would be a pity and a real loss to the Agency if recognition of their skills and experience could only be done by transferring them from their spheres of competency into the generalist area of "management."

STATINTL

Chief Commercial Systems and Audit Division

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